UNITED
NATIONS

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Secretariat

ST/IC/1998/16
30 March 1998

INFORMATION CIRCULAR*

To: Members of the staff

From: The Assistant-Secretary-General for Human Resources Management

Subject: REVIEW OF CLAIMS FOR DEPENDENCY BENEFITS FOR THE YEARS 1996 AND 1997**

1. The purpose of the present circular is to inform staff members at Headquarters and the staff of United Nations information centres, the International Criminal Tribunal for Rwanda and field missions of the manner in which the review of their entitlements to dependency benefits for the years 1996 and 1997 will be conducted.

Submission of claims

2. Staff members who were in receipt of a dependency benefit in 1996 and/or 1997 will receive from their Executive or Administrative Office a dependency questionnaire (form P.84), which they are requested to submit, with the requisite supporting documentation, by 30 April 1998, in order to substantiate their entitlement to the benefits received. The deadline for staff serving in field missions will be 30 June 1998.

3. The form will contain the information recorded for each staff member in the Integrated Management Information System. Staff members are requested to review that information carefully, make any necessary corrections and certify the accuracy of the information contained in the form. Completed forms and supporting documentation should be submitted to:

* Expiration date of the present information circular: 31 December 1998.

** Personnel Manual index No. 3340.

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Cluster IV (for staff members assigned to the Executive Office of the Secretary-General, the Office of Internal Oversight Services, the Department of Management and the Department of General Assembly Affairs and Conference Services)
Room S-2400

Cluster V (for staff members assigned to the Department of Economic and Social Affairs, the International Civil Service Commission and the United Nations Joint Staff Pension Fund)
Room S-2427

Cluster VI (for staff members assigned to the Department of Peacekeeping Operations, the Department of Humanitarian Affairs, UNSCOM and the Iraq Programme)
Room DC1-200

Cluster VII (for staff members assigned to the Department of Public Information, United Nations information centres, the Department of Political Affairs and the Office of Legal Affairs)
Room S-2475

Overseas cluster (for staff members assigned to the International Criminal Tribunal for Rwanda)
Room S-2445

Personnel Management and Support Service, Field Administration and Logistics Division, Department of Peacekeeping Operations (for staff members assigned to United Nations peacekeeping missions)
Room S-2280 and the personnel office of the parent duty station (for Field Service staff members attached to an established mission)

4. When it is necessary for support payments to be documented, as explained below, the following will be considered as acceptable proof: original cancelled cheques, money order receipts, wire transfer receipts and original records of bank transactions.

Types of dependency benefits

5. Dependency benefits may be paid on account of a dependent spouse, a dependent child or children, or a secondary dependant. For ease of reference, a dependent spouse, child or children, will be referred to in this circular as "primary dependants". A "secondary dependant" may be the mother, father, brother or sister of the staff member of whose financial support the staff member provides one half or more and, in any case, at least twice the amount of the relevant dependency allowance.

6. Staff members in the Professional category and above and in the Field Service category, will be paid salary and post adjustment at the dependency rate for the first recognized primary dependant, who may be a spouse or a child. A dependency allowance will be paid for each additional primary dependant at the rates approved by the General Assembly. The latest rates are contained in information circular ST/IC/1997/3 and Corr.1.

7. Staff members in the General Service and related categories will receive a dependency allowance for each recognized primary dependant, who may be a spouse or a child or children. The amounts are set out in the local salary scales, as periodically revised, which are established for every duty station.

8. Dependency benefits on account of disabled children will be paid in accordance with the provisions of administrative instruction ST/AI/366 and Amend.1 of 28 September 1990 and 20 January 1993, respectively.

9. When a secondary dependant is recognized, a benefit will be paid at the rate determined by the General Assembly for staff in the Professional category and above and in the Field Service category. For staff in the General Service and related categories, the benefit will be paid in the amount set out in the local salary scales, as periodically revised, which are established for every duty station.

Claim for dependent spouse

10. A spouse will be recognized as a dependant when his or her gross occupational earnings, if any, do not exceed the limit established for this purpose in paragraph (a) of staff rule 103.24. In New York, the earnings limit for 1996 was US$ 29,152, and for 1997 it was $29,095 (gross salary in effect on 1 January of the year concerned for a staff member at the G-2, step I, level). For a spouse working in a country other than that of the staff member's duty station, the limit is the gross salary of the lowest entry level of the General Service salary scale applicable in the country of the spouse's place of work. For staff in the Professional category and above serving at any duty station, the limit may not be less than the equivalent of the G-2, step I, gross salary for New York. All earnings limits are based on the salary scales in effect on 1 January of the year concerned.

11. Pension and/or investment income is not considered occupational earnings and, accordingly, is not taken into account in determining a staff member's eligibility for the dependent spouse benefit.

12. When the spouse's gross occupational earnings are less than the sum of the earnings limit and the appropriate dependency benefit, an adjusted dependency benefit for a spouse may be paid to (a) staff members in the Professional category and above and in the Field Service category who have no dependent children, and (b) staff members in the General Service and related categories, with or without dependent children. The adjusted benefit will be equal to the amount by which the sum of the earnings limit and the appropriate dependency benefit exceeds the spouse's gross occupational earnings.

Required documentation

13. Staff members who received a dependent spouse benefit for the years 1996 and/or 1997 should submit proof of their spouse's gross occupational earnings for these years. A W-2 form, tax return or statement of earnings from the spouse's employer are acceptable proof of those earnings.

Claim for dependent child or children

14. The conditions for recognition of a dependency benefit on account of a child or children of the staff member are set out in paragraph (b) of staff rule 103.24 and administrative instruction ST/AI/278/Rev.1 of 25 May 1982.

15. A dependent child is a child for whom the staff member provides main and continuing support. A dependent child may be a natural child, a legally adopted child or a stepchild if the stepchild resides with the staff member. The child must be under the age of 18 years or, if in full-time attendance at school, university or similar educational institution, under the age of 21 years.

16. If legal adoption is not possible because there is no statutory provision for adoption or any prescribed court procedure for formal recognition of customary or de facto adoption in the staff member's home country or country of permanent residence, a child may nevertheless be recognized as a dependant if the following conditions are met:

(a) The child resides with the staff member;

(b) The staff member can be regarded as having established a parental relationship with the child;

(c) The child is not a brother or sister of the staff member;

(d) The number of children for whom dependency benefits are claimed in cases where legal adoption is not possible does not exceed three.

17. The age and school attendance requirements indicated in paragraph 15 above are waived if the child is physically or mentally incapacitated for substantial gainful employment, either permanently or for a period expected to be of long duration (see ST/AI/366).

18. If a staff member or his/her spouse received in 1996 and/or 1997 a dependency benefit in the form of a government grant in respect of a child, the staff member is requested to report the total amount of the grant received in respect of each child, the country from which the grant was received and the currency of grant (if other than United States dollars). The amount of the grant will be subtracted from any dependency benefit payable by the United Nations on account of the dependent child or children.

19. When a child previously recognized as a dependant marries, the staff member has the responsibility to give written notice to the Office of Human Resources Management or the relevant personnel office. If the staff member continues to claim the child as a dependant, documentary evidence of support satisfactory to the Secretary-General will be required to substantiate the claim.

20. Staff members in the Professional category and above and staff in the Field Service category will no longer be required to submit proof of their spouse's occupational earnings in order to claim a dependency benefit on account of one or more children when the spouse is not claimed as a dependant.

Required documentation

21. The following table summarizes the documentation required as evidence of a staff member's entitlement to a dependent child benefit for 1996 and/or 1997:

For every child claimed as a dependant	An original birth certificate must be presented when the child is claimed as a dependant for the first time.
For a child under the age of 18 who resides with the staff member	No additional documentation required.
For the child(ren) of a staff member who is not the custodial parent	Original or certified copy of divorce decree or other court document specifying the amount of child support to be paid by the staff member plus proof of payment in each of the years concerned in the form of original cancelled cheques, money orders or wire transfer receipts, or bank transactions. The amount of payments should be at least the amount of court-ordered child support, or the amount of the child dependency benefit, whichever is higher. In the absence of a court document, a notarized affidavit from the custodial parent attesting that the staff member provided continuing support and specifying the amounts paid during 1996 and/or 1997.
For a child between the ages of 18 and 21*	Staff members who were not in receipt of an education grant should submit a completed form P.41/B (certificate of school attendance) for the school years 1995/1996 and 1996/1997. The determination for 1997 will be provisional pending submission of the same form for the 1997/1998 school year. Where the school year coincides with the calendar year, form P.41/B should be submitted for 1996 and/or 1997. No additional documentation is required for a child for whom the staff member received an education grant for the academic years 1995/1996, 1996/1997 and 1997/1998. The requisite forms are available from the Office of Human Resources Management, the local personnel offices and executive offices at Headquarters.

* Dependency status is recognized through a period of vacation between school years when the child enrols for full-time attendance after the vacation. Otherwise, the dependency status ceases as of the last day of full-time attendance at the educational institution.

Secondary dependants

22. Paragraph (d) of staff rule 103.24 defines a secondary dependant as the father, mother, brother or sister of whose financial support the staff member provides one half or more, and in any case at least twice the amount of the dependency allowance. In order to be recognized as a dependant, a brother or sister must fulfil the age and school attendance requirements for a dependent child, which are recalled in paragraph 14 above, unless the brother or sister is physically or mentally incapacitated for substantial gainful employment, either permanently or for a period expected to be of long duration.

Required documentation

23. At the time of establishment of an entitlement to a secondary dependant benefit, staff members should submit in person the original or certified true copy of the birth certificate or passport of the secondary dependant together with their own written statement that the secondary dependant relies upon the staff member for financial support and that the staff member provides one half or more of the dependant's support and, in any case, at least twice the amount of the dependency allowance. If the secondary dependant does not reside with the staff member, the staff member should also submit evidence of a pattern of support payments made to the dependant.

24. The following documentation will be required when submitting the P.84 form for 1996 and/or 1997:

(a) When the secondary dependant resided with the staff member during the year(s) in question, no documentation will be required other than the certification of support on the P.84 form;

(b) When the secondary dependant did not reside with the staff member during the year(s) in question, the staff member will be requested to submit proof of all payments made in each of the years concerned. For 1996 and 1997 only, a notarized affidavit from the secondary dependant stating the amount of the support provided during each of those years will be accepted as sufficient evidence. Note: for 1998 and subsequent years, original cancelled cheques, money order receipts, wire transfer receipts or record of bank transactions will be required as proof of payment.

Important reminders to staff members

25. Paragraph (c) of staff rule 103.23 and paragraph (b) of staff rule 104.4 place upon staff members the responsibility to notify the Secretary-General in writing of any changes in their marital status or the status of their dependants. For that purpose, staff members are required to inform the Office of Human Resources Management promptly or the relevant personnel office of changes in the composition of their family or any other change affecting their entitlement to dependency benefits, including in those cases where a child between the ages of 18 and 21 ceases to be in full-time attendance at an educational institution.

26. Audits of dependency claims are conducted from time to time. Staff members are requested to keep complete records justifying their claims of dependency benefits for at least five years.

27. Information provided on the P.84 form and supporting documentation will be reviewed to verify staff members' continued entitlement to dependency benefits. For those staff members who do not submit the requisite documentation by 30 April 1998 (30 June for staff serving in missions), discontinuance of the benefit and recovery of any overpayment will result. Prior to the recovery of any overpayment, and in accordance with normal procedures, staff members will be advised in writing of the decision to recover, and of the reasons for that decision. Recovery will be made through deductions of 20 per cent of the staff member's net monthly salary (excluding United Nations Federal Credit Union deductions) until such time as the full amount is recovered. In instances where the duration of the staff member's contract does not allow a deduction at as low a rate as 20 per cent, the overpayment will be deducted at a monthly rate sufficient to recover the full amount by the contract expiration date.

28. False certification of the information contained in form P.84 or misrepresentation of facts related to a claim for dependency benefits will lead to disciplinary action.